

# Alcoholic Beverage Tax

**TABLE 28—APPARENT CONSUMPTION<sup>a</sup> OF BEER, WINES, AND DISTILLED SPIRITS,  
BY FISCAL YEAR, 1935-40 TO 2003-04  
(In thousands of gallons)**

Fiscal year	Beer <sup>b</sup>	Wine			Total wine consumption	Distilled spirits
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol <sup>c</sup>			
1	2	3	4	5	6	7
2003-04 .....	649,649	90,699	12,057	5,933	108,688	46,033
2002-03 .....	624,362	91,779	10,394	5,798	107,970	43,244
2001-02 .....	640,049	88,514	9,333	5,501	103,348	42,003
2000-01 .....	643,124	86,987	8,020	5,340	100,346	41,703
1999-00 .....	630,402	84,134	6,654	7,210	97,998	40,148
1998-99 .....	622,103	78,614	6,752	6,602	91,969	38,498
1997-98 .....	612,963	83,414	5,685	6,058	95,157	38,375
1996-97 .....	612,179	87,027	5,098	6,156	98,281	38,022
1995-96 .....	619,001	77,100	4,780	6,466	88,346	37,973
1994-95 .....	606,084	75,168	4,868	6,661	86,696	39,189
1993-94 .....	625,565	76,935	5,137	7,047	89,118	40,722
1992-93 .....	643,307	78,244	5,371	7,630	91,245	42,811
1991-92 .....	677,367	80,584	5,833	7,453	93,871	44,276
1990-91 .....	671,319	89,732	6,329	8,396	104,457	47,033
1989-90 .....	679,747	88,163	7,401	9,247	104,810	48,215
1988-89 .....	669,662	91,381	8,445	9,678	109,504	48,004
1987-88 .....	650,286	107,267	8,862	9,871	126,000	48,886
1986-87 .....	664,051	108,442	8,991	10,599	128,032	50,132
1985-86 .....	634,915	111,358	8,245	11,489	131,091	51,048
1984-85 .....	626,426	101,671	7,821	10,809	120,301	52,748
1983-84 .....	623,174	98,131	8,099	10,670	116,900	53,564
1982-83 .....	598,790	95,718	8,416	9,141	113,275	54,393
1981-82 .....	610,873	92,815	8,374	8,232	109,421	56,073
1980-81 .....	610,689	89,931	8,339	7,642	105,912	57,500
1979-80 .....	576,951	83,621	8,745	6,577	98,943	56,656
1978-79 .....	564,280	81,495	9,507	6,175	97,177	56,665
1977-78 .....	528,724	75,538	10,489	5,475	91,502	55,597
1976-77 .....	506,034	68,985	10,599	4,647	84,231	52,734
1975-76 .....	471,996	65,988	11,458	4,463	81,909	52,705
1974-75 .....	460,592	60,543	11,551	4,063	76,157	50,724
1973-74 .....	431,001	57,761	11,591	4,304	73,656	50,208
1972-73 .....	404,900	55,949	13,207	4,419	73,575	48,377
1971-72 .....	395,645	48,555	13,768	4,337	66,660	47,405
1970-71 .....	356,738	44,392	13,119	4,244	61,755	45,390
1965-70 .....	1,631,517	146,543	73,754	12,312	232,609	206,348
1960-65 .....	1,293,854	93,482	84,481	6,042	184,005	160,184
1955-60 .....	1,058,922	57,116	85,379	3,323	145,818	118,844
1950-55 .....	883,960	41,124	75,809	1,928	118,861	98,170
1945-50 .....	801,657	29,022	67,996	1,625	98,643	90,014
1940-45 .....	573,369	35,000	61,130	1,009	97,139	78,507
1935-40 .....	387,414	37,121	65,264	683	103,068	50,345

a. Figures in this table represent taxable distributions compiled from monthly tax returns. Because the tax liability attaches at the time alcoholic beverages are sold by manufacturers, importers, or wholesalers, rather than at the time a retail sale is made or when the consumption occurs, they are referred to as "apparent" consumption figures rather than as "actual" consumption figures.

b. Includes a relatively small amount of tax-exempt beer distributed to the armed forces subsequent to June 30, 1951. Prior to July 1951, such distributions were taxable. Effective January 1, 1980, distributions of beer for the armed forces became subject to the state's excise tax when purchased from California suppliers.

c. Includes a relatively small amount for sparkling hard cider starting January 1995.